

# SENATE BILL REPORT

## SB 5086

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As of February 23, 2009

**Title:** An act relating to special assessments for conservation district activities and programs.

**Brief Description:** Regarding special assessments for conservation district activities and programs.

**Sponsors:** Senator Jacobsen.

**Brief History:**

**Committee Activity:** Agriculture & Rural Economic Development: 2/24/09.

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### SENATE COMMITTEE ON AGRICULTURE & RURAL ECONOMIC DEVELOPMENT

**Staff:** Sam Thompson (786-7413)

**Background:** County legislative authorities may generate funds to finance conservation district activities by establishing a system of special assessments on lands within a district. By August, prior to the year assessments are proposed to begin, district supervisors conduct a public hearing on proposed assessments. After the hearing, the supervisors can file the proposed assessments and a budget with the county legislative authority. The county must then hold a public hearing on the proposal, find that the public interest will be served, and determine that the assessments will not exceed the benefit the land will receive from district activities. The county may accept or revise the assessments and, once accepted, must post notice as specified in statute.

The system of assessments includes a classification of lands, an annual per acre rate of assessment for each classification, and the total assessment proposed. Lands that will not receive benefit are not subject to assessment. The maximum annual rate of assessments is 10 cents per acre, \$5 per parcel, or both. However, counties with more than 1.5 million residents may have a maximum annual per parcel rate of \$10. Currently, only King County has more than 1.5 million residents. Assessments may be imposed for up to ten years. They are spread by the county assessor on the tax rolls and collected along with property taxes by the county treasurer, who deducts the county's administrative costs.

**Summary of Bill:** King, Pierce, and Spokane County conservation districts may have a maximum annual per parcel assessment rate of \$10.

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*This analysis was prepared by non-partisan legislative staff for the use of legislative members in their deliberations. This analysis is not a part of the legislation nor does it constitute a statement of legislative intent.*

After the county treasurer deducts the amount from collected special assessments to cover costs incurred by the county assessor and county treasurer, remaining funds must be used by the conservation district on programs to conserve natural resources, including soil and water.

**Appropriation:** None.

**Fiscal Note:** Available.

**Committee/Commission/Task Force Created:** No.

**Effective Date:** Ninety days after adjournment of session in which bill is passed.